

STANDING COMMITTEE ON PROGRAMMES AND FINANCE

Twenty-ninth Session

REPORT OF THE IOM AUDIT AND OVERSIGHT ADVISORY COMMITTEE

ACTIVITIES FROM JANUARY 2021 TO AUGUST 2021

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Summary of observations

1. Following the appointment of four new members in January 2021, the Audit and Oversight Advisory Committee worked to become familiar with the key activities and operations of IOM. It received full support from the Director General and has been updated on all organizational changes.
2. During the reporting period, the Committee covered many thematic areas. It made recommendations to the Director General on those areas requiring improvement.
3. Communication with IOM senior management was helpful and informative.

Committee membership

4. During the reporting period, the Committee had the following members:
 - Gerardo Carstens (Mexico), Chairperson
 - Ayesha Siddiq (Pakistan), Vice-Chairperson
 - Abdallah Amiri (Uganda)
 - Jorge da Silva (Brazil)
 - Silke Waterstraat (Switzerland/Germany)

Committee meetings and activities

5. During the reporting period:
 - The Committee met with the Director General and IOM senior management virtually on 23 and 24 February 2021.
 - A second virtual meeting between the Committee and senior management was held from 16 to 18 June 2021.
 - A Committee member visited IOM Headquarters on 22 July 2021.
6. Generally speaking, the Audit and Oversight Advisory Committee looks at the broader aspects of good governance: risk management, internal controls, internal audit, ethics, organizational structure, and various financial and non-financial processes.

Office of the Inspector General

7. The Inspector General has updated the Charter of the Office of the Inspector General. The Committee contributed to this process by providing input on the document prior to its formal approval.

Internal audit

8. The Committee was informed that the 2020 and 2021 annual audit plans had been adjusted due to the pandemic and the associated travel restrictions. As a result, several audits were performed at Headquarters, as well as remotely, where applicable.
9. The internal audit function also updated its audit manual, whose purpose is to guide the work of the internal audit team in conformance with the International Professional Practices Framework

issued by the Institute of Internal Auditors. During the reporting period, the internal audit function was preparing for an evaluation of its practices to establish whether they comply with the standards contained in the Framework. This will take the form of an external quality assessment scheduled before the end of 2021. The Committee discussed the process with the Head of Internal Audit, as it is one of the key priorities for the internal audit function this year.

Evaluation

10. Despite the pandemic, the evaluation function was able to maintain its normal volume of evaluation and monitoring activities. The Committee was informed that the evaluation function would have a new reporting line outside the Office of the Inspector General once the two new Deputy Directors General joined IOM at the start of September 2021.

Investigations

11. The Deputy Inspector General and Head of Investigation continues to cover both functions pending the recruitment of a new Chief of Investigation through the recently released vacancy notice. The Committee was informed that the workload increased during the reporting period, and that it was difficult to perform investigations during the pandemic due to the level of decentralization at IOM generally. However, the funding obtained to recruit a new Chief of Investigation would provide the opportunity for increased coverage.

Risk management

12. The Committee reaffirmed its view that the Chief Risk Officer should report to the Director General.

13. The Committee acknowledged the work of the Chief Risk Officer to develop a comprehensive corporate risk register for IOM, despite limited resources. The current challenge is to replicate this exercise for all regional and country offices, where champions may be appointed to produce a risk register for the office and document specific mitigating activities, under the oversight of the Chief Risk Officer at Headquarters.

Visit to Headquarters

14. In July 2021, a Committee member visited IOM Headquarters, where meetings were held to continue previous discussions on the development and further specification of a Committee workplan. Other areas of potential advisory work to add value and support the Organization were also identified within the Committee's overall mandate. The Committee discussed these suggestions and will follow up on them accordingly.